

and he shall receive from the said bank, or either of them, a certificate of deposit for each deposit to the credit of the County Commissioners, which he shall deliver to said County Commissioners at their next regular meeting, and for which said County Commissioners shall give to said Treasurer a proper receipt or voucher, and said money shall only be drawn from said bank upon the check of the President of the County Commissioners, countersigned by the Treasurer, in payment of debts and accounts due by Somerset County, duly approved and passed by said County Commissioners and by them ordered to be paid.

349.

On the first day of [January] *October* next succeeding the levy taxes shall be deemed to be in arrears, and it shall be the duty of the treasurer [at once] to enforce the payment of all taxes remaining unpaid on the [said] *following* first day of January in the manner hereinafter provided.

SEC. 23. *And be it further enacted*, That Sections 80, 87, 89 and 90 of Article 21 of the Code of Public Local Laws of Maryland (1930 Edition), title "Talbot County," subtitle "County Treasurer" as said Sections 80, 89 and 90 were last amended by Chapter 788 of the Acts of 1959, be and they are hereby repealed and re-enacted, with amendments, and all to read as follows:

80.

The said County Commissioners shall make their annual levy for State and County taxes on or before the first day in April in each and every year [], and on all county taxes paid before the first day of September a discount shall be allowed in the sound discretion of the Commissioners as shall from time to time be set by resolution of the said Commissioners, and the Treasurer shall take the discount from the tax bills for county purposes regularly in the manner aforesaid, and shall note the same upon his books and upon receipts for taxes so paid; but the discount allowed on county taxes by this section, or on State taxes provided by law, shall not be made to any person, set of persons or corporate institutions, unless the whole amount of State and County taxes due by such person, set of persons or corporate institution for the current year be paid at the time of making such discount.]

Within sixty days after the annual tax levy shall have been made the Treasurer of the County shall make a true copy of the assessment list of Talbot County in books supplied by the County Commissioners for the purpose, showing the aggregate assessment of every person, set of persons or corporate institution, as the same shall appear on the assessment books of said county, with the names of said owners arranged according to election districts, and alphabetically for each district, and the amount of State and County taxes due *and* owing by every such person, set of persons, or corporate institution; and said books shall be transferred to the office of the County Treasurer, and the said Treasurer shall place thereon all credits, whether for money received, transfers, insolvencies, discounts or abatements; and it shall also be the duty of the said Treasurer to keep a full and fair cash account, showing all sums of money received, respectively, and showing all sums of money paid out by him, either to the County Commissioners or to the Treasurer of Maryland.